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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:	) Case No. 08-35653 (KRH)
	)
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	) Chapter 11
	)
Debtors.	) (Jointly Administered)
	)

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**STIPULATION BETWEEN ALFRED H. SIEGEL, AS TRUSTEE OF  
THE CIRCUIT CITY STORES, INC. LIQUIDATING TRUST AND  
METRA ELECTRONICS CORPORATION TO CONSOLIDATE  
(I) OBJECTION TO CLAIM AND (II) MOTION FOR LEAVE TO FILE A LATE  
ADMINISTRATIVE CLAIM WITH PENDING ADVERSARY PROCEEDING**

It is hereby stipulated by and between Alfred H. Siegel, the duly appointed trustee  
of the Circuit City Stores, Inc. Liquidating Trust (the "Trustee") and Metra electronics  
Corporation ("Metra") as follows:

**WHEREAS**, on March 26, 2010, Metra filed its Administrative Expenses Request Made Pursuant to Court Order Dated February 18, 2010 (“Claim No. 14894”) in the chapter 11 cases of Circuit City Stores, Inc., et al. (the “Debtors”).

**WHEREAS**, on May 7, 2010, the Debtors filed the *Debtors’ Seventy-Eighth Omnibus Objection to Claims (Disallowance of Certain Late Claims* (the “Seventy-Eighth Omnibus Objection”) [Docket No. 7463] in which it objected to Claim No. 14894 as being late filed.

**WHEREAS**, on June 2, 2010, Metra filed its *Motion for Leave to File a Late Administrative Expense Claim* (the “Motion for Leave”) [Docket No. 7679] seeking leave to file Claim No. 14894 late.

**WHEREAS**, on June 2, 2010, Metra filed *Metra Electronics Corporation’s Opposition to Debtors’ Seventy-Eighth Omnibus Objection to Claims* (the “Response”) [Docket No. 7681] in which it incorporated by reference the facts, affidavits and arguments contained in the Motion for Leave.

**WHEREAS**, on November 10, 2010, the Trustee filed The Liquidating Trustee’s Complaint to Avoid and Recover Preferential Transfers and Other Amounts Owing to the Estate and Objection to Claim Nos. 1300, 5090 and 14894 (the “Complaint”) initiating an adversary proceeding, designated Adversary Proceeding No. 10-03636 (the “Adversary Proceeding”), against Metra. On December 9, 2010, the Trustee filed an Amended Complaint in the Adversary Proceeding seeking recovery of a preferential transfer and other amounts owing the estates and objecting to Claim No. 5090 as being overstated, Claim No. 14894 as being late filed, Claim No. 1300 as being subject to setoff and to all three of the claims on the basis set forth in 11 U.S.C. § 502(d).

**WHEREAS**, the late filed objection is common to the Seventy-Eighth Omnibus Objection, the Motion for Leave, the Response and the Complaint.

**WHEREAS**, the Trustee and Metra would like to avoid any unnecessary duplication with respect to Claim No. 14894, the Seventy-Eighth Omnibus Objection, the Motion for Leave, the Response and the Complaint.

**WHEREAS**, in the interest of judicial economy and in an effort to contain legal expense, the Trustee and Metra have agreed to consolidate the Seventy-Eighth Omnibus Objection as it relates to Claim No. 14894, the Motion for Leave, the Response, and the Complaint, for all purposes.

IT IS THEREFORE STIPULATED AND AGREED as follows:

1. The Seventy-Eighth Omnibus Objection solely as it relates to Claim No. 14894, the Motion for Leave, the Response, and the Complaint are hereby consolidated for all purposes, and shall be deemed to constitute a single adversary proceeding under Adversary No. 10-03636; and

2. This Stipulation shall be effective upon entry of an order by the United States Bankruptcy Court for the District of Eastern District of Virginia approving the Stipulation.

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